



WISCONSIN LEGISLATIVE COUNCIL RULES CLEARINGHOUSE

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CLEARINGHOUSE RULE 19-113

Comments

[NOTE: All citations to “Manual” in the comments below are to the Administrative Rules Procedures Manual, prepared by the Legislative Reference Bureau and the Legislative Council Staff, dated December 2014.]

1. Statutory Authority

a. The department cites s. 77.65 (3), Stats., as authority for promulgating this rule, which states:

77.65 (3) DEPARTMENT AUTHORITY. The department may enter into the agreement to simplify and modernize sales tax and use tax administration in order to substantially reduce the tax compliance burden for all sellers and for all types of commerce. The department may act jointly with other states that are signatories to the agreement to establish standards for the certification of a certified service provider and certified automated system and to establish performance standards for multistate sellers. The department may promulgate rules to administer this section, may procure jointly with other states that are signatories to the agreement goods and services in furtherance of the agreement, and may take other actions reasonably required to implement this section. The secretary of revenue or the secretary's designee may represent this state before the states that are signatories to the agreement.

It is not clear from the explanation provided that this rule has any relationship to an agreement or acting or procuring jointly with another state. Further explanation of how the rule relates to such an agreement or joint action is needed to understand the department's authority to promulgate this rule.

5. Clarity, Grammar, Punctuation and Use of Plain Language

In SECTION 1, insert “a” in the first sentence between “(am),” and “person”.

6. Potential Conflicts With, and Comparability to, Related Federal Regulations

The federal regulations cited within the proposed rule do not clearly exempt public or private institutions of higher learning and governmental units. It would be helpful for the department to provide further explanation of the chain of reasoning behind exempting these particular organizations.